No. 371. LASKY ET VIR *v.* COMMISSIONER OF INTERNAL REVENUE. Certiorari, 352 U. S. 889, to the United States Court of Appeals for the Ninth Circuit. Argued March 7, 1957. Decided March 11, 1957. *Per Curiam:* The judgment is affirmed. *R. Simpson & Co.* v. *Commissioner*, 321 U. S. 225; *Helvering* v. *Northern Coal Co.*, 293 U. S. 191. MR. JUSTICE DOUGLAS dissents. *Robert Ash* argued the cause for petitioners. With him on the brief was *Carl F. Bauersfeld*. *Philip Elman* argued the cause for respondent. On the brief were *Solicitor General Rankin, Assistant Attorney General Rice, Leonard B. Sand* and *I. Henry Kutz*. Reported below: 235 F. 2d 97.